



## DEPARTMENT OF THE TREASURY

### Alcohol and Tobacco Tax and Trade Bureau

[Docket No. TTB-2021-0003]

#### Proposed Information Collections; Comment Request (No. 84)

**AGENCY:** Alcohol and Tobacco Tax and Trade Bureau (TTB), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** As part of our continuing effort to reduce paperwork and respondent burden, and as required by the Paperwork Reduction Act of 1995, we invite comments on the proposed or continuing information collections listed below in this notice.

**DATES:** We must receive your written comments on or before [INSERT DATE 60 DAYS AFTER PUBLICATION IN THE FEDERAL REGISTER].

**ADDRESSES:** You may send comments on the information collections described in this document using one of the two methods described below—

- *Internet:* To submit comments electronically, use the comment form for this document posted on the “Regulations.gov” e-rulemaking website at <https://www.regulations.gov> within Docket No. TTB-2021-0003.

- *Mail:* Send comments to the Paperwork Reduction Act Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Box 12, Washington, DC 20005.

Please submit separate comments for each specific information collection described in this document. You must reference the information collection’s title,

form or recordkeeping requirement number (if any), and OMB control number in your comment.

You may view copies of this document, the relevant TTB forms, and any comments received at <https://www.regulations.gov> within Docket No. TTB–2021–0003. TTB has posted a link to that docket on its website at <https://www.ttb.gov/rrd/information-collection-notices>. You also may obtain paper copies of this document, the listed forms, and any comments received by contacting TTB’s Paperwork Reduction Act Officer at the addresses or telephone number shown below.

**FOR FURTHER INFORMATION CONTACT:** Michael Hoover, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Box 12, Washington, DC 20005; 202–453–1039, ext. 135; or [informationcollections@ttb.gov](mailto:informationcollections@ttb.gov) (please do not submit comments to this email address).

## **SUPPLEMENTARY INFORMATION:**

### **Request for Comments**

The Department of the Treasury and its Alcohol and Tobacco Tax and Trade Bureau (TTB), as part of a continuing effort to reduce paperwork and respondent burden, invite the general public and other Federal agencies to comment on the proposed or continuing information collections described below, as required by the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*).

Comments submitted in response to this document will be included or summarized in our request for Office of Management and Budget (OMB) approval of the relevant information collection. All comments are part of the public record and subject to disclosure. Please do not include any confidential or inappropriate material in your comments.

We invite comments on: (a) Whether an information collection is necessary for the proper performance of the agency's functions, including whether the information has practical utility; (b) the accuracy of the agency's estimate of the information collection's burden; (c) ways to enhance the quality, utility, and clarity of the information collected; (d) ways to minimize the information collection's burden on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide the requested information.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information has a valid OMB control number.

### **Information Collections Open for Comment**

Currently, we are seeking comments on the following forms, letterhead applications or notices, recordkeeping requirements, questionnaires, or surveys:

*Title:* Change in Bond (Change of Surety).

*TTB Form Number:* TTB F 5000.18.

*Abstract:* The Internal Revenue Code (IRC), at 26 U.S.C. 5114, 5173, 5272, 5354, 5401, and 5711, requires certain alcohol and tobacco industry proprietors to post a bond as the Secretary of the Treasury (the Secretary) requires by regulation. The required bond ensures payment of alcohol and tobacco excise taxes by a surety if a proprietor defaults on those taxes. Changes in the terms of bonds are effectuated on form TTB F 5000.18, Change in Bond (Consent of Surety). Once executed by the proprietor and an approved surety company, the proprietor files the form with TTB, which retains it as long as the revised bond agreement remains in force. This collection is necessary to ensure the tax provisions of the IRC are appropriately applied.

*Current Actions:* There are no program or adjustments changes associated with this information collection, and TTB is submitting it for extension purposes only.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Businesses or other for-profits.

*Estimated Annual Burden*

- *Number of Respondents:* 120.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 120.
- *Average Per-response Burden:* 1 hour.
- *Total Burden:* 120 hours.

*Title:* Application for and Certification/Exemption of Label/Bottle Approval.

*TTB Form Number:* TTB F 5100.31.

*Abstract:* The Federal Alcohol Administration Act (FAA Act) at 27 U.S.C. 205(e) requires that alcohol beverages sold or introduced into interstate or foreign commerce be labeled in conformity with regulations issued by the Secretary. Under the FAA Act, such regulations are to prevent deception of the consumer, provide the consumer with “adequate information” as to the identity and quality of the product, and prohibit false or misleading statements, among other things. Further, under the FAA Act, prior to an alcohol beverage product’s introduction into interstate or foreign commerce, the producer, bottler, or importer of the product must apply for and receive TTB approval of the product’s label. For wines and distilled spirits, such respondents also may apply for exemption from label approval for products not sold or entered into interstate or foreign commerce. For distilled spirits, the TTB regulations also require approval of distinctive liquor bottles. Respondents use form TTB F 5100.31 or its electronic equivalent, COLAs Online, to request and obtain such approvals. If approved by TTB, the form also serves as a certificate of label approval (COLA), a certificate of exemption from label approval, or distinctive liquor bottle approval. This collection of information and its related form implement these statutory and regulatory provisions.

*Current Actions:* As for program changes, TTB is adding to its instructions to provide four new “allowable revisions” to alcohol beverage labels described on TTB F 5100.31 and COLAs Online. TTB is also expanding two allowable revision that were already provided. “Allowable revisions” are revisions that can be made to a label without requiring the submission of a new COLA application; see TTB Industry Circular 2021–1, at <https://ttb.gov/industry-circulars>, for details.

These changes allow respondents more flexibility in changing labels without prior TTB approval and will reduce the overall number of COLA applications required to be submitted to TTB. As for adjustments, due to changes in agency estimates resulting from increases in the number of COLA applications TTB annually receives, TTB is increasing the number of annual respondents, responses, and burden hours associated with this collection.

*Type of Review:* Revision of a currently approved collection.

*Affected Public:* Businesses or other for-profits.

*Estimated Annual Burden*

- *Number of Respondents:* 12,500.
- *Average Responses per Respondent:* 16.4.
- *Number of Responses:* 205,000.
- *Average Per-response Burden:* 31 minutes.
- *Total Burden:* 105,917 hours.

*Title:* Claims for Drawback of Tax on Tobacco Products, Cigarette Papers, and Cigarette Tubes Exported from the United States.

*TTB Form Numbers:* TTB F 5200.17 and TTB F 5620.7.

*Abstract:* The IRC at 26 U.S.C. 5706 provides for the drawback (refund) of Federal excise taxes paid on tobacco products, and on cigarette papers and tubes, when such articles are subsequently exported in accordance with the bond and regulatory requirements prescribed by the Secretary. Under that authority, the TTB regulations in 27 CFR part 44 provide for drawback of excise taxes paid on such products shipped to a foreign country, Puerto Rico, the Virgin Islands, or a possession of the United States when the person who paid the tax files the prescribed claim and bond. The regulations require that respondents file such claims and certain supporting documentation using form TTB F 5620.7, while the required bond is filed using form TTB F 5200.17. In addition, respondents may file letterhead applications for relief from certain regulatory requirements regarding filing of supporting documentation showing export or loss. This collection ensures drawback is provided consistent with the statutory provisions.

*Current Actions:* There are no program changes or adjustments associated with this information collection at this time, and TTB is submitting it for extension purposes only.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Businesses and other for-profits.

*Estimated Annual Burden*

- *Number of Respondents:* 13.
- *Average Responses per Respondent:* 1 (one).

- *Number of Responses:* 13.
- *Average Per-response Burden:* 1.385 hours.
- *Total Burden:* 18 hours.

*OMB Control No. 1513–0027*

*Title:* Removals of Tobacco Products and Cigarette Papers and Tubes without Payment of Tax.

*TTB Form Number:* TTB F 5200.14.

*Abstract:* The IRC at 26 U.S.C. 5704(b) provides that a manufacturer or export warehouse proprietor, in accordance with regulations prescribed by the Secretary, may remove tobacco products and cigarette papers and tubes, without payment of tax, for export or consumption beyond the jurisdiction of the internal revenue laws of the United States. That IRC section also provides that such persons may transfer such articles, without payment of tax, to the bonded premises of another such entity. In addition, the IRC at 26 U.S.C. 5722 requires such persons to make reports as required by regulation. Under those authorities, the TTB regulations in 27 CFR part 44 require tobacco product and cigarette paper and tube manufacturers and export warehouse proprietors to report such removals on form TTB F 5200.14. Alternatively, under the alternate procedure described in TTB Industry Circular 2004–3, respondents may submit a Monthly Summary Report of such removals if records maintained at the respondent's premises document the export of each removal. Under this information collection, respondents also submit letterhead notices to modify previously submitted information, and they submit letterhead applications to obtain authorization to use an alternative Monthly Summary Report procedure. The collected information ensures the appropriate payment of tax under the IRC.



*Current Actions:* There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to a change in agency estimates, TTB is decreasing the number of respondents, responses, and burden hour associated with this information collection.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Businesses or other for-profits.

*Estimated Annual Burden*

- *Number of Respondents:* 280.
- *Average Responses per Respondent:* 18.
- *Number of Responses:* 5,040.
- *Average Per-response Burden:* 1.85 hours.
- *Total Burden:* 9,324 hours.

*OMB Control No. 1513–0030*

*Title:* Claims—Alcohol, Tobacco, and Firearms Taxes.

*TTB Form Number:* TTB F 5620.8.

*Abstract:* The IRC at 26 U.S.C. 5008, 5056, 5370, and 5705 authorizes the Secretary to provide for claims for taxpayer relief from excise taxes paid on distilled spirits, wine, beer, and tobacco products lost or destroyed by theft or disaster, voluntarily destroyed, or returned or withdrawn from the market. The IRC at 26 U.S.C. 5044 also allows for the refund of tax for wine returned to bond. In addition, the IRC at 26 U.S.C. 5111–5114, authorizes the Secretary to issue drawback (refunds) for a portion of the excise taxes paid on distilled spirits used in the manufacture of certain nonbeverage products. Finally, the IRC at U.S.C. 6402–6404 provides that taxpayers may be refunded on certain overpayments,

while section 6423 sets conditions on such claims for alcohol and tobacco excise taxes. Under those IRC authorities, the TTB regulations require taxpayers to make claims using form TTB F 5620.8. On that form, the respondent states the amount of and the reasons and circumstances for the claim. This collected information is necessary to ensure the tax provisions of the IRC are appropriately applied as it allows TTB to determine if submitted claims meet the statutory and regulatory criteria.

*Current Actions:* There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Businesses or other for-profits; Individuals or households; and Not-for profit institutions.

#### *Estimated Annual Burden*

- *Number of Respondents:* 5,000.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 5,000.
- *Average Per-response Burden:* 1 hour.
- *Total Burden:* 5,000 hours.

*OMB Control No. 1513–0054*

*Title:* Offer in Compromise of Liability Incurred under the Provisions of Title 26 U.S.C. Enforced and Administered by TTB; Collection Information Statements for Individuals and Businesses.

*TTB Form Numbers:* TTB F 5600.17, TTB F 5600.18, TTB F 5640.1.

*Abstract:* The IRC at 26 U.S.C. 7122 provides that the Secretary may compromise any civil or criminal case arising under it, including tax liabilities, in lieu of civil or criminal action. Under this authority, the TTB regulations require persons to submit offers in compromise for violations of the IRC on form TTB F 5640.1. Submitters use that form to identify the tax liabilities or violations being compromised, the amount of the compromise offer, and the reason for the offer. To support requests for installment payments of compromise offers, TTB may require individual and business respondents to supply information documenting financial hardship on TTB F 5600.17 and TTB F 5600.18, respectively. The collected information allows TTB to consider the offer in compromise in relation to the alleged violations of the law and the potential for a payment plan to address circumstances in which the individual or business is unable to pay an accepted offer in compromise immediately in full.

*Current Actions:* There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Businesses or other for-profits; and Individuals or households.

*Estimated Annual Burden*

- Number of Respondents: 40.
- Average Responses per Respondent: 1 (one).
- *Number of Responses:* 40.
- Average Per-response Burden: 2.5 hours.
- *Total Burden:* 90 hours.

*Title:* Offer in Compromise of Liability Incurred under the Federal Alcohol Administration Act.

*TTB Form Number:* TTB F 5640.2.

*Abstract:* The FAA Act (27 U.S.C. 201 *et seq.*) requires certain alcohol beverage industry members to obtain basic permits from the Secretary, and it prohibits unfair trade practices and deceptive advertising and labeling of alcohol beverages. Under 27 U.S.C. 207, violations of the Act are subject to civil and criminal penalties, but the Secretary may accept monetary compromise for such alleged violations. Under that authority, the TTB regulations provide that a proponent or their agent may submit an offer in compromise to resolve alleged FAA Act violations using form TTB F 5640.2. The form identifies the alleged violation(s) and violator(s), amount of the compromise offer, and the reason(s) for the offer. TTB uses the information to evaluate the adequacy of the compromise offer in relation to the alleged violation(s) of the FAA Act and to determine if it should accept the offer.

*Current Actions:* There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Businesses or other for-profits; and Individuals or households.

*Estimated Annual Burden*

- *Number of Respondents:* 20.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 20.

- *Average Per-response Burden:* 2 hours.
- *Total Burden:* 40 hours.

*OMB Control No. 1513–0090*

*Title:* Excise Tax Return – Alcohol and Tobacco (Puerto Rico).

*TTB Form Number:* TTB F 5000.25.

*Abstract:* The IRC at 26 U.S.C. 5061(a) and 26 U.S.C. 5703(b) requires that excise taxes on alcohol and tobacco products be collected on the basis of a return, filed for the periods, at the times, and containing the information the Secretary requires by regulation. Under the IRC at 26 U.S.C. 7652(a), such taxes, at the same rates, are imposed on similar products manufactured in Puerto Rico and brought into the United States, and the majority of those taxes are subsequently transferred into the treasury of Puerto Rico. The TTB regulations in 27 CFR part 26 (for distilled spirits, wine, and beer) and part 41 (for tobacco products and cigarette papers and tubes), prescribe the use of TTB F 5000.25, Excise Tax Return – Alcohol and Tobacco (Puerto Rico) for the collection of the excise taxes imposed by 26 U.S.C. 7652(a). This collection is necessary to ensure the tax provisions of the IRC are appropriately applied.

*Current Actions:* There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Businesses or other for-profits; Individuals and households.

*Estimated Annual Burden*

- *Number of Respondents:* 24.

- *Average Responses per Respondent:* 19.75.
- *Number of Responses:* 474.
- *Average Per-response Burden:* 0.75 hour.
- *Total Burden:* 356 hours.

*OMB Control No. 1513–0112*

*Title:* Special (Occupational) Tax Registration and Returns.

*TTB Form Numbers:* TTB F 5630.5a, TTB F 5630.d, and TTB F 5630.5t.

*Abstract:* Before July 1, 2008, various sections of chapter 51 of the IRC required alcohol industry members to register for and pay an annual special occupational tax (SOT). However, section 11125 of Public Law 109–59 permanently repealed, effective July 1, 2008, the SOT on alcohol beverage producers and marketers, non-beverage product manufacturers, tax-free alcohol users, and specially denatured spirits users and dealers, but any SOT liabilities incurred for periods before that date remain. Also, while most SOT requirements for the alcohol industry were repealed, 26 U.S.C. 5124 continues to require wholesale and retail alcohol dealers to register with the Secretary when commencing or ending business or when certain changes to existing registration information are necessary. In addition, the IRC at 26 U.S.C. 5731 and 5732 continues to require manufacturers of tobacco products and cigarette papers and tubes, as well as export warehouse proprietors, to register and pay an annual SOT by the use of a return. The registrations and SOT payments for such entities are due on or before the date of commencing business, and on or before July 1 of every year after that. Under the TTB regulations in 27 CFR part 31, alcohol industry members with pre-July 1, 2008, SOT liabilities use TTB F 5630.5a as the return for such liabilities, while wholesale and retail alcohol

dealers register or report registration changes on TTB F 5630.5d. Under the TTB regulations in 27 CFR parts 40, 44, and 46, tobacco industry members use TTB F 5630.5t to register and pay SOT. This collection is necessary to ensure the registration and SOT provisions of the IRC are appropriately applied.

*Current Actions:* There are no program changes with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates, TTB is decreasing the number of respondents, responses, and burden hours associated with this collection.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Businesses or other for-profits; Individuals or households; and Not-for-profit institutions.

*Estimated Annual Burden*

- *Number of Respondents:* 6,500.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 6,500.
- *Average Per-response Burden:* 25 minutes.
- *Total Burden:* 2,708 hours.

*OMB Control No. 1513–0140*

*Title:* Voluntary Chemist Certification Program Applications, Notices, and Records.

*Abstract:* TTB offers the Chemist Certification Program as a service to the alcohol beverage industry to facilitate export of beverage alcohol to foreign markets. Many countries that require testing as a condition of entry for alcohol beverages accept a report of analysis of those alcohol beverages from a TTB-certified chemist. This certification program ensures that chemists, enologists,

brewers, and technicians generate quality data and have the required proficiencies to conduct the required chemical analyses. This information collection includes the application, notice, and recordkeeping requirements associated with the TTB voluntary chemist certification program, including letterhead applications for certification, submission of certification test results, requests for TTB-affirmed reports of analysis, and notices of changes in chemist employment place or status. Under this program, certified chemists and their laboratories must also maintain usual and customary records regarding all analytical results conducted under the TTB certification, and records related to laboratory equipment, quality control policies, procedures and systems, and analyst training and competence.

*Current Actions:* There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Businesses or other for-profits.

*Estimated Annual Burden*

- *Number of Respondents:* 310.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 310.
- *Average Per-response Burden:* 1.33 hours.
- *Total Burden:* 412 hours.

Dated: November 12, 2021.

**Amy R. Greenberg,**

*Director, Regulations and Rulings Division.*



